MB Docket No. 04-232

Powell Broadcasting opposes the FCC's proposed rules requiring broadcasters to record and retain all programming elements. While I applaud the FCC's attempt to enforce restrictions on obscene, indecent, and profane broadcasting....I respectfully disagree with your plan to do so. Mandatory recording raises serious questions. The cost of recording and storing thousands of hours of broadcast programming is not economically feasible in the smaller markets in which we operate. Our market revenues can not support such operating expenses.

In addition to the cost for equipment and storage of programming, there would be an unfair burden placed on stations to staff extra employees to comply with recording requirements.

It is vital that the FCC does not penalize all broadcasters with overly-broad regulations, due to the failure of just a few to comply with your rules. Your reconsideration of this rule-making, is appreciated.

Thomas J Spies Chief Operating Officer The Powell Group/Powell Broadcasting Co.